Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, defendant Sierra Fashion Group, Inc., by its attorneys, The Chatrath Law Firm, P.C., states that it has no parent companies and no publicly held companies own 10% or more of its stock.

DATED: New York, New York July 20, 2007

> Yours, etc., THE CHATRATH LAW FIRM, P.C. Attorneys for Sierra Fashion Group, Inc.

By: ____/S/__ Sanddeep Chatrath 494 Eighth Avenue, Suite 505 New York, New York 10001 Telephone: (212) 268-2920

Our File No.: L-1562

TO: EDWARDS ANGELL PALMER & DODGE, LLP

> Attorneys for Plaintiff 750 Lexington Avenue New York, New York 10022 Telephone: (212) 308-4411

CERTIFICATION

I hereby certify that on July 20, 2007, I caused a copy of the within Rule 7.1 Statement to be served upon:

EDWARDS ANGELL PALMER & DODGE, LLP Attorneys for Plaintiff 750 Lexington Avenue New York, New York 10022

By depositing a true copy of same securely enclosed in a post-paid wrapper, in an official depository under the exclusive care and custody of the United States Post Office Department within the State of New York.

Dated: New York, New York July 20, 2007

> /S/ Sanddeep Chatrath (CH0843)